

ATTACHMENT



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Independent Accountant's Report

To the Management of Qwest Communications International Inc. and the
Federal Communications Commission:

We have reviewed management's assertion, included in the accompanying *Report of Management on Transactions between Qwest Corporation and Qwest Communications Corporation*, that those accounting transactions identified by Qwest Communications International Inc., Qwest Corporation and Qwest Communications Corporation, as of August 26, 2002, for which accounting policies and practices may have been incorrectly applied, have been evaluated and determined (1) not to be direct affiliate transactions between QC and QCC (defined as those transactions entered into directly between QC and QCC for the purpose of transferring assets and/or providing services from QC to QCC and vice versa), which are subject to regulations promulgated by the Federal Communications Commission ("FCC"), specifically C.F.R. Section 32.27 ("Section 32.27") or (2) are direct affiliate transactions between QC and QCC and have been accounted for in accordance with Section 32.27. Qwest Communications International Inc.'s management is responsible for the assertion.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's assertion. Accordingly, we do not express such an opinion.

Based on our review, nothing came to our attention that caused us to believe that management's assertion referred to above is not fairly stated, in all material respects, based on Section 32.27, as defined above.

This report is intended solely for the information and use of management of Qwest Communications International Inc. and the Federal Communications Commission and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

September 4, 2002



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Charles A. Josenhans
Senior Vice President
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Report of Management on Transactions between Qwest Corporation and Qwest Communications Corporation

Management of Qwest Communications International Inc. ("QCII"), Qwest Corporation ("QC" or the "RBOC") and Qwest Communications Corporation ("QCC" or the "272 Affiliate") is responsible for the accounting and reporting of transactions between QC and QCC ("Affiliate Transactions") in accordance with regulations promulgated by the Federal Communications Commission ("FCC"), specifically C.F.R. Section 32.27. Transactions between QC and QCC are Affiliate Transactions to the extent they occurred on or after March 26, 2001, the date QCC began operating as the 272 Affiliate.

Management of QCII, parent company of QC and QCC, publicly stated on Form 8-K, Current Report, dated July 28, 2002, that QCII was conducting an analysis of its accounting policies and practices and had determined that it had, in some cases, applied accounting policies incorrectly with respect to certain transactions from 1999 through 2001 ("Potential Restatement Items"). On August 19, 2002, management of QC publicly stated on Form 8-K, Current Report, that it would be unable to file timely its quarterly report on Form 10-Q due to the ongoing analysis of accounting policies and practices at QCII and at QC. On August 26, 2002, Mr. Oren Shaffer filed a letter with the FCC stating that the Potential Restatement Items are not Affiliate Transactions. The Potential Restatement Items reflect all transactions, as of August 26, 2002, identified for analysis to determine whether they should be included in any potential restatement. Many of these Potential Restatement Items under analysis may ultimately be determined to have been properly accounted for transactions.

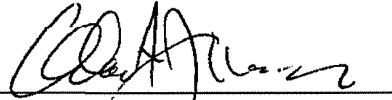
QCII, QC and QCC have performed evaluations, as of August 26, 2002, of the Potential Restatement Items. Based on this evaluation, we assert that:

- (a) As of August 26, 2002, management has identified 42 Potential Restatement Items,
- (b) 41 Potential Restatement Items, as of August 26, 2002, are not direct Affiliate Transactions between QC and QCC (defined as those transactions entered into directly between QC and QCC for the purpose of transferring assets and/or providing services from QC to QCC and vice versa) and, therefore, are not subject to Section 32.27.

(c) One Potential Restatement Item, as of August 26, 2002, is a direct Affiliate Transaction that has been accounted for in accordance with Section 32.27. On April 30, 2002 QC re-filed the 2001 and 2000 annual ARMIS reports that reflected these adjustments, which were also reflected in the books and records of QC in 2002 and 2001.

Dated: September 4, 2002

Qwest Communications International Inc.

A handwritten signature in dark ink, appearing to read 'Charles Josenhans', written over a horizontal line.

Charles Josenhans

Senior Vice President - Accounting and
Financial Operations